

companies. The provisions of Sections two hundred ten (210) and two hundred eleven (211) shall apply to railroads, electric light, power, street railway, gas, water, Pullman, sleeping and dining car, express, telegraph, telephone, motor bus and truck corporations to the extent and only to the extent, that the franchise tax levied in sections two hundred ten (210) and two hundred eleven (211) exceed the franchise taxes levied in other sections of this act.

SEC. 214. *Penalty for Non-Payment.*

Any person, firm, or corporation, domestic or foreign, failing to pay the license, privilege, or franchise tax levied and assessed under this article or schedule when due and payable shall, in addition to all other penalties prescribed in this act, pay an additional tax of ten per cent (10%) and interest at the rate of six per cent (6%) per annum on the total amount of tax due and additional tax incurred, which said additional tax shall not be less than two dollars (\$2.00) in any case, and shall be added to the tax together with the interest accrued, and shall become an integral part of the tax: *Provided*, that if notice of the amount of the tax has not been mailed by the Commissioner of Revenue on or before the fifteenth day of September, then such penalty shall not attach until thirty days from the date of such notice.

Failure to pay tax when due incurs penalty of 10%, plus 6% interest.

Minimum additional tax, \$2.

Notice must be given.

SEC. 215. *Franchise Taxes; When Payable.*

(a) Every corporation, domestic or foreign, from which a report is required by law to be made to the Commissioner of Revenue, shall, unless otherwise provided, pay to said Commissioner annually the franchise tax imposed by sections two hundred and ten (210) and two hundred and eleven (211) of this act.

All corporations subject to sections 210 and 211 unless otherwise provided.

(b) It shall be the duty of the Commissioner of Revenue to mail every such corporation a statement of the amount of such taxes, which statement shall contain a copy of so much of this and other sections of this act as relates to penalties for failure to pay said taxes.

Duty of Commissioner to mail every corporation statement of tax due.

(c) It shall be the duty of the treasurer or other officer having charge of any such corporation, domestic or foreign, upon which a tax is imposed, to transmit the amount of the tax to the Commissioner of Revenue on or before the first day of October of each year, or if the notice of the amount of such taxes has not been mailed as required in sub-section (b) of this section on or before the fifteenth day of September, then within thirty days from the date of such notice.

Duty of corporation officer to transmit tax when due and after notice